delegated, will proceed to revise the valuation and assessment of such properties in the several Divisions of the City on the days and at the time noted in the said table.

No. of Division	Name of Division	Dates fixed	Time
1	Palace Division	17th April 1920 ...	7 A.M.
2	Balepet do	5th and 6th May 1920 ...	,,
3	Manaverthapet Division ...	10th and 11th do ...	,,
4	Ulsurpet do ...	13th May 1920 ...	,,
5	Nagarthapet do ...	21st April 1920 ...	,,
6	Lal-Bagh do ...	22nd do ...	,,
7	Fort do ...	26th do ...	,,
8	Basavangudi do ...	28th do ...	,,
9	Malleswaram do ...	3rd May 1920 ...	,,

B. K. GARUDACHAR,
President.

TUMKUR DISTRICT.

RULES RELATING TO THE ASSESSMENT, COLLECTION, REMISSION AND REFUND OF MUNICIPAL TAXES IN THE MADDAGIRI TOWN MUNICIPALITY, UNDER SECTION 46 (i) AND (j) OF THE MUNICIPAL REGULATION VII OF 1906.

Taxes and exemptions.—The Municipal Council shall levy the taxes and recognise the exemptions specified in schedule (A) hereto annexed. The taxes shall be payable on the dates indicated against them respectively in column 6 of the schedule.

How taxes may be collected?—The taxes imposed by the Municipal Council, may be collected by the Municipal Council either departmentally by their own agency or otherwise, as may from time to time seem expedient to them; but octroi duty shall be collected departmentally only until further orders.

Remissions.—Subject to the sanction of Government, remissions may be made to any extent by the Municipal Council in cases in which the Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 of the Regulation.

Claim for refund when not entertainable.—No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

Payment of refund when not to be made.—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

Order for payment of refund to be written on the bill form.—Every order for payment of a refund shall be written on a bill in the form given in schedule B and signed by the Vice-President.

Refund on account of vacancy of buildings and lands.—Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation.

Refund of amount paid on account of vehicle tax, where the tax due in respect of any vehicle has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(*a*) If he has owned or been in charge of the vehicle for not more than thirty days in the half-year.

(*b*) If the vehicle has been under repair or standing at a carriage maker or cycle dealer, during the whole of the half-year, provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used.

Method of calculating liability to tax.—When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half-year, he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of days in the said two or more periods.

Vehicles changing hands.—If a half-year's tax has been levied in respect of a vehicle, no further tax for the same half-year shall be liable in respect of the said vehicles if it changes hands during the currency of the said half-year.

Liability of transferee of rates and cesses.—When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises.

Persons liable in case of death.—In the event of the death of any person, whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who on being satisfied shall enter the name of such transferee of title as owner in the assessment list. In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Managing Committee, who may recognise any claimant or refer the claimants to a Civil Court as they think fit. If, at any time after a decision by the President or the Managing Committee as the case may be, any person produces probate letters of administration, a decree or other order of Court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

Entry in assessment list on Sub-Division.—Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause such sub-division to be entered in the assessment list as, if it was "separate property."

Suspension of process for recovery when notice of vacancy received.—When a notice of vacancy has been received under Section 69, process for recovery of dues of the current year or instalment period may be suspended till final orders are passed on the notice.

Owner shall give notice of re-occupation.—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this, shall not be entitled to any refund, if it be found that the premises have been reoccupied during the year or instalment period.

Notice fees.—For every notice of demand issued under sub-section (3) of Section 82 of the Regulation, fees shall be levied at the following rates:—

A fee of one anna, if the amount is less than Rs. 5.
A fee of 2 annas, if the amount is above Rs. 5, but less than Rs. 10.
A fee of 4 annas do do Rs. 10 do Rs. 50.
A fee of 6 annas do do Rs. 50 do Rs. 100.
A fee of 8 annas do do Rs. 100 and over.

Warrant fees.—For every distress made under sub-section (4) of Section 83 of the Regulation, fees shall be levied at the following rates:—

A fee of 4 annas, if the amount distrained for is less than Rs. 5.
A fee of 6 annas, if the amount is not less than Rs. 5 but less than Rs. 10.
A fee of 8 annas do do Rs. 10 do Rs. 25.
A fee of one rupee do do Rs. 25 do Rs. 50.
A fee of 2 rupees do do Rs. 50 do Rs. 75.
A fee of 3 rupees do do Rs. 75 do Rs. 100.
A fee of 5 rupees do do Rs. 100 and over.

Where persons are kept in charge of property distrained, an additional fee of four annas per peon, for each day shall be levied.

Maintenance rates.—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section (4) of Section 83 of the Regulation, namely:—

No.	Description of live-stock.	Cost of supply of fodder for each head of live-stock per day or fraction of a day. Rs. a. p.
1.	Elephant	3 0 0
2.	Camel	1 0 0
3.	Buffaloe	0 4 0
4.	Calf	0 2 0
5.	Bullock or cow	0 4 0
6.	Calf	0 1 0
7.	Sheep or goat	0 1 0
8.	Kid	0 1 0
9.	Horse	0 4 0
10.	Fowl	0 2 0
11.	Donkey	0 1 0
12.	Pig	0 1 0
13.	Birds of all kinds	0 1 0

Provided that no rate shall be levied where the owner of any such live-stock pays the full amount of the Municipal dues and recovers back such live-stok within three hours from the time of their seizure.

Who may receive payments for Municipality.—All Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer, in office hours only.

The Vice-President or Sanitary Inspector or Shanbhog is authorised to receive all Municipal dues at any time and place, under Section 46 (*j*).

When Municipal dues may be written off.—Subject to the sanction of Government, arrears of taxes may be written off by the Municipal Council as irrecoverable, if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process.

When Municipal Council may remit distress fees.—The Municipal Council may remit the whole or any part of any fee chargeable for distress.

(*a*) If the property distrained is found to be devoted to religious or charitable purposes.

(*b*) If the person from whom any such fee is leviable is too poor to pay it.

(*c*) If a warrant has been issued against a wrong person.

(*d*) If the defaulter satisfies the Council that his fault was due to some accident or mistake.

Schedule of taxes (*4*).—(1) Taxes on buildings.
(2) Taxes on vacant lands.
(3) Taxes on vehicles and animals.

M. CHENNARAJ URS,
President.

SCHEDULE (A).

No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Times at which taxes payable
1	Taxes on buildings.	Buildings ..	Eight annas for every hundred rupees or part of hundred rupees of the market value up to Rs. 2,000. Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees.	(1) Buildings set apart for the occupation of His Highness the Maharaja of Mysore. (*b*) Buildings belonging to Government and used solely for public purposes of profit unless Government consents to the levy of tax. (*c*) Buildings exclusively used as places of public worship for charitable, but no residential purposes. (*d*) Buildings which are the property of the Municipality.	In two equal instalments in July and January every year.
2 No.	Taxes on vacant lands	Vacant land	Two annas for every 80 square yards	Same as above	
3	Taxes on vehicles and animals.	Vehicles specified in column 4.			

		Rs, a, p,	
1.	Four wheeled springed vehicles drawn by one or more horses	4 0 0	(*a*) Vehicles belonging to His Highness the Maharaja.
2.	Two wheeled springed vehicles drawn by one or more horses, jatka or dogcart	2 0 0	(*b*) Vehicles being the property of Government unless Government consents to the levy of taxes.
3.	Double bullock country cart ..	2 0 0	(*c*) Vehicles belonging to the Municipality.
4.	Single bullock country cart ..	1 0 0	(*d*) Juvenile vehicles such as perambulators.
5	Motor cars	10 0 0	(*e*) Vehicles kept by carriage builders or Idealers solely for sale.
6.	Motor cycles with side cars ..	5 0 0	(*f*) Conveyance in transit of staying within the Municipal limits not longer than fifteen days in any half year.
7	Motor without side cars ..	3 0 0	
8.	Bicycles or tricycles	1 0 0	
9.	Any other springed vehicle ..	2 0 0	
10.	Horses	2 0 0	
11.	Bull or bullocks	1 0 0	
12.	He-buffalo	0 8 0	
13.	Ass	0 4 0	

SCHEDULE (B.)

Refund Bill.....Municipality.....District.

Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited to the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above,

Treasury Officer.

MYSORE DISTRICT.

Notification No. C. 391—*L. B. of* 19-20, *dated* 19*th March* 1920.

Owing to the expiry of the term of the members of the Municipal Council at Bannur the Council is reconstituted as hereunder.

I. Members elected under Section 10 (1) (*a*) of the Municipal Regulation—

1. Mr. A. Narayanagowda.
2. ,, Mohamad Gous Peer Sab.
3. ,, Saheb Khan Saheb.
4. ,, Patel Siddegowda.

II. Members nominated under Section 10 (1) (*b*) (*i*) of the Municipal Regulation and approved by Government in their Order No. R. 10510—MI 177-19-2, dated 11th March 1920—

1. Mr. Seshachala Jois.
2. ,, Suryanaranappa.
3. ,, Chikmayappa.
4. ,, Abji Sab.
5. ,, Pandit Ramanna.

P. F. BOWRING,
Deputy Commissioner.

1919-20.

SHIMOGA DISTRICT.

PROCEEDINGS OF THE 2ND ORDINARY MEETING OF THE SHIMOGA DISTRICT BOARD, HELD IN THE COURT HALL OF THE DEPUTY COMMISSIONER, SHIMOGA, AT 1 P.M. ON SATURDAY THE 31ST JANUARY 1920.

PRESENT.

(Official Members.)

1. S. Hiriannaiya, Esq., M.A., B.L., President.
2. Mr. M. Seshadri, M.A., Assistant Commissioner, Shimoga Sub-Division.
3. ,, N. Madhava Rao, B.A., Assistant Commissioner, Sagar Sub-Division.
4. ,, S. Subba Rao, M.B.C.M., District Medical Officer, Shimoga.
5. ,, K. N. Veerabhadraiah, District Inspector of Education, Shimoga.
6. ,, K. Narayana Iyengar, Esq., B.A., A.C.E., Executive Engineer, Shimoga.

ABSENT.

1. Mr. P. Parthasarathy, L.M. & S., District Health Officer, Shimoga.

PRESENT.

(Non-official Members.)

1. Mr. H. G. Basappa, Landholder, Holehanaswadi, Shimoga Taluk.
2. ,, Nadig Bhima Rao, Santhebennur, Channagiri Taluk.
3. ,, Sanneveerappa, Sowcar, Tavarekere, Channagiri Taluk.
4. ,, Nadig Siddappa, Sasvehalli, Honnali Taluk.
5. ,, Ramani Chennaveerappa, Shikarpur.
6. ,, Nadig Lakshmana Rao, Sorab.